

**ARIZONA SCHEDULE
A(NR)**

Itemized Deductions

1997

For Nonresidents

Attach to your return

Name(s) as shown on Form 140NR		Your social security number				
		Spouse's social security number				
Adjustment to Medical and Dental Expenses	1 Medical and dental expenses	1		00		
	2 Amount of MSA distributions used to pay qualified medical expenses included on line 1	2		00		
	3 Medical expenses allowed to be taken as a federal itemized deduction	3		00		
	4 Add line 2 and line 3. <i>Enter the result</i>	4		00		
	5 If line 1 is the same as or more than line 4, subtract line 4 from line 1. Otherwise, go to line 6				5	00
	6 If line 4 is more than line 1, subtract line 1 from line 4				6	00
Adjustment to Gambling Losses	7 Wagering losses allowed as a federal itemized deduction	7		00		
	8 Total gambling winnings included in your federal adjusted gross income	8		00		
	9 Authorized Arizona lottery subtraction from Form 140NR, page 2, line D26	9		00		
	10 Maximum allowable gambling loss deduction. <i>Subtract line 9 from line 8</i>	10		00		
	11 If line 10 is less than line 7, subtract line 10 from line 7; <i>otherwise enter zero</i>				11	00
Adjustment to Property Taxes	12 If you are claiming the credit for property taxes paid by a qualified defense contractor, enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed			12	00	
	13 Add the amounts on lines 6, 11 and 12			13	00	
Adjusted Itemized Deductions	14 Total federal itemized deductions allowed to be taken on federal return	14		00		
	15 Enter line 5 above	15		00		
	16 Add lines 14 and 15	16		00		
	17 Enter line 13 above	17		00		
	18 Adjusted itemized deductions. <i>Subtract line 17 from line 16</i>	18		00		
	19 Enter your Arizona percentage from Form 140NR, page 2, line B16	19		%		
	20 Arizona itemized deductions. Multiply line 18 by the percentage on line 19. <i>Enter the result here and on Form 140NR, line 23</i>			20	00	

**NOTE: You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.
If you telefile your federal Form 1040, you must attach your telefile worksheet for 1040 filers.**